

File No. 260376

Committee Item No. \_\_\_\_\_  
Board Item No. 39

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: \_\_\_\_\_  
Board of Supervisors Meeting

Date: \_\_\_\_\_  
Date: April 14, 2026

#### Cmte Board

- Motion
- Resolution
- Ordinance
- Legislative Digest
- Budget and Legislative Analyst Report
- Youth Commission Report
- Introduction Form
- Department/Agency Cover Letter and/or Report
- MOU
- Grant Information Form
- Grant Budget
- Subcontract Budget
- Contract/Agreement
- Form 126 – Ethics Commission
- Award Letter
- Application
- Public Correspondence

#### OTHER

- HR 1021 03/27/26
- CSAC/LCC Standing 04/07/26
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

Prepared by: Calvin Ho  
Prepared by: \_\_\_\_\_

Date: April 10, 2026  
Date: \_\_\_\_\_

1 [Supporting House Resolution No. 2410 (Casey and Gomez) - Revitalizing Downtowns and  
2 Main Streets Act]

2

3 **Resolution supporting House Resolution No. 2410, the Revitalizing Downtowns and**  
4 **Main Streets Act, authored by United States Representatives Mike Casey and Jimmy**  
5 **Gomez, which will provide a federal tax credit to facilitate the conversion of office and**  
6 **other commercial buildings into housing.**

7

8 WHEREAS, San Francisco’s office vacancy rate continues to be very high, with 34.4%  
9 of office space in the city being vacant in the final quarter of 2025; and

10 WHEREAS, San Francisco’s Housing Element requires the development of 82,069  
11 housing units by 2031, including 32,881 units affordable at lower incomes; and

12 WHEREAS, The City and County of San Francisco has previously affirmed its  
13 commitment to facilitating the conversion of office buildings into housing in order to produce  
14 much-needed housing from underutilized spaces and allow more people to live downtown;  
15 and

16 WHEREAS, San Francisco voters passed Proposition C on March 5, 2024, which  
17 provided a one-time transfer tax exemption, for up to 5,000,000 square feet of the project, for  
18 property owners who convert office buildings to housing in San Francisco; and

19 WHEREAS, On February 3, 2026, the Board of Supervisors adopted Resolution No.  
20 38-26, signed by the Mayor on February 11, 2026, establishing the San Francisco Downtown  
21 Revitalization and Economic Recovery Financing District to finance eligible commercial-to-  
22 residential conversion projects with incremental tax revenues generated by those projects;  
23 and

24

25

1           WHEREAS, The federal government currently offers support for commercial-to-  
2 residential projects through tax credits (for rehabilitation of historic buildings and energy  
3 efficiency), loans, grants, and technical assistance; and

4           WHEREAS, Despite previous efforts at the local, state, and federal levels, the  
5 remaining high costs of converting vacant office and commercial buildings into housing  
6 continue to make many conversion projects infeasible; and

7           WHEREAS, A new federal tax incentive, modeled after the Historical Preservation Tax  
8 Credit, would help offset prohibitive costs so these projects can contribute to ending the  
9 affordable housing shortage in San Francisco and the rest of the United States; and

10           WHEREAS, The Revitalizing Downtowns and Main Streets Act would provide a federal  
11 tax credit to facilitate the conversion of older, underutilized office and other commercial  
12 buildings into residential housing; and

13           WHEREAS, This credit would cover a significant amount of eligible costs involved in  
14 converting commercial real estate to housing, making the projects more feasible; and

15           WHEREAS, The Revitalizing Downtowns and Main Streets Act requires that no less  
16 than 20% of the residential units created by the credit are reserved for individuals whose  
17 income is at or below 80% of area median income (AMI) for a minimum of 30 years, with an  
18 option for states to require a longer affordability period; and

19           WHEREAS, For difficult-to-develop and qualified low-income areas, affordability would  
20 be even deeper at or below 60% AMI; and

21           WHEREAS, All of the affordable units created by this credit would be rent restricted to  
22 30% or less of that income, significantly reducing rent burden for those who live in these new  
23 units; now, therefore, be it

24  
25

1 RESOLVED, That the Board of Supervisors of the City and County of San Francisco  
2 supports House Resolution No. 2410, the Revitalizing Downtowns and Main Streets Act, to  
3 facilitate the conversion of empty office buildings into much-needed housing; and, be it

4 FURTHER RESOLVED, That the Board of Supervisors urges the United States (U.S.)  
5 House of Representatives and U.S. Senate to enact the Revitalizing Downtowns and Main  
6 Streets Act; and, be it

7 FURTHER RESOLVED, That the Clerk of the Board shall send a copy of this  
8 Resolution to Speaker Emerita Nancy Pelosi, Senator Alex Padilla, Senator Adam Schiff,  
9 Representative Mike Casey, and Representative Jimmy Gomez.

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

119TH CONGRESS  
1ST SESSION

# H. R. 2410

To amend the Internal Revenue Code of 1986 to provide an investment credit for converting non-residential buildings to affordable housing.

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2025

Mr. CAREY (for himself, Mr. GOMEZ, Mr. LARSON of Connecticut, Mr. FITZPATRICK, Ms. SEWELL, Ms. TENNEY, Mr. BEYER, Mr. KUSTOFF, Ms. CHU, Mr. KELLY of Pennsylvania, Mr. PANETTA, Mrs. MILLER of West Virginia, Mr. DAVIS of Illinois, Mr. MOORE of Utah, Mr. EVANS of Pennsylvania, Ms. MALLIOTAKIS, Mr. SUOZZI, Mr. MORAN, Mr. BOYLE of Pennsylvania, Mr. LAHOOD, Ms. SÁNCHEZ, Mr. MILLER of Ohio, Ms. MOORE of Wisconsin, Mr. AMODEI of Nevada, Mr. SCHNEIDER, Mr. CISCOMANI, Mr. HORSFORD, and Ms. DELBENE) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to provide an investment credit for converting non-residential buildings to affordable housing.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Revitalizing Down-  
5 towns and Main Streets Act”.

1 **SEC. 2. INVESTMENT CREDIT FOR CONVERSION OF NON-**  
2 **RESIDENTIAL BUILDINGS TO AFFORDABLE**  
3 **HOUSING.**

4 (a) IN GENERAL.—Subpart E of part IV of sub-  
5 chapter A of chapter 1 of subtitle A of the Internal Rev-  
6 enue Code of 1986 is amended by inserting after section  
7 48E the following new section:

8 **“SEC. 48F. AFFORDABLE HOUSING CONVERSION CREDIT.**

9 “(a) ALLOWANCE OF CREDIT.—For purposes of sec-  
10 tion 46, the affordable housing conversion credit for any  
11 taxable year is an amount equal to 20 percent of the quali-  
12 fied conversion expenditures of the taxpayer with respect  
13 to a qualified affordable housing building placed in service  
14 by the taxpayer during the taxable year.

15 “(b) QUALIFIED CONVERSION EXPENDITURES.—For  
16 purposes of this section—

17 “(1) IN GENERAL.—The term ‘qualified conver-  
18 sion expenditures’ means, with respect to any quali-  
19 fied affordable housing building, any amount prop-  
20 erly chargeable to capital account—

21 “(A) for property for which depreciation is  
22 allowable under section 168, and

23 “(B) in connection with the qualified con-  
24 version of a qualified affordable housing build-  
25 ing.

1           “(2) CERTAIN EXPENDITURES NOT IN-  
2           CLUDED.—The term ‘qualified conversion expendi-  
3           tures’ does not include—

4                   “(A) LIMITATION ON PERIOD OF CONVER-  
5                   SION.—Except as provided in subsection (f),  
6                   any amount paid or incurred other than during  
7                   the 2-year period ending on the date on which  
8                   the taxpayer places the qualified affordable  
9                   housing building in service.

10                   “(B) COST OF ACQUISITION.—The cost of  
11                   acquiring any building or interest therein.

12           “(3) SPECIAL RULE FOR BROWNFIELDS.—  
13           Paragraph (1)(A) shall not apply with respect to any  
14           expenditure for clean up of qualifying brownfield  
15           property (as defined in section 512(b)(19)).

16                   “(4) COORDINATION WITH REHABILITATION  
17                   CREDIT.—In the case of any qualified conversion ex-  
18                   penditures which are taken into account for pur-  
19                   poses of determining the rehabilitation credit under  
20                   section 47, the amount of such expenditures taken  
21                   into account under this section (determined without  
22                   regard to this paragraph) shall be reduced by 50  
23                   percent.

24           “(c) QUALIFIED CONVERSION.—For purposes of this  
25           section—

1           “(1) IN GENERAL.—The term ‘qualified conver-  
2           sion’ means the conversion of an eligible commercial  
3           building into a qualified affordable housing building  
4           if the qualified conversion expenditures of the tax-  
5           payer with respect to such conversion exceed the  
6           greater of—

7                   “(A) an amount equal to 50 percent of the  
8                   adjusted basis of such building (determined im-  
9                   mediately prior to such conversion), or

10                   “(B) \$100,000.

11           “(2) ELIGIBLE COMMERCIAL BUILDING.—The  
12           term ‘eligible commercial building’ means any build-  
13           ing which, with respect to any conversion—

14                   “(A) was originally placed in service not  
15                   less than 20 years before the date on which  
16                   such conversion begins, and

17                   “(B) immediately prior to such conversion,  
18                   was nonresidential real property (as defined in  
19                   section 168).

20           “(d) QUALIFIED AFFORDABLE HOUSING BUILD-  
21           ING.—For purposes of this section—

22                   “(1) IN GENERAL.—The term ‘qualified afford-  
23                   able housing building’ means any residential building  
24                   if during the 30-year period beginning on the date  
25                   on which such building is placed in service by the

1 taxpayer, not less than 20 percent of the residential  
2 units in the building are both rent-restricted and re-  
3 served for individuals whose income is 80 percent or  
4 less of the area median income.

5 “(2) RENT AND INCOME LIMITATION.—For  
6 purposes of this subsection, rules similar to the rules  
7 of subsection (g) of section 42 shall apply to deter-  
8 mine whether a unit is rent-restricted, treatment of  
9 units occupied by individuals whose incomes rise  
10 above the limit, and the treatment of units where  
11 Federal rental assistance is reduced as tenant’s in-  
12 come increases.

13 “(e) LIMITATION ON AGGREGATE CREDIT ALLOW-  
14 ABLE.—

15 “(1) CREDIT MAY NOT EXCEED CREDIT  
16 AMOUNT ALLOCATED TO BUILDING.—

17 “(A) IN GENERAL.—The amount of the  
18 credit determined under this section with re-  
19 spect to any building shall not exceed the quali-  
20 fied conversion credit dollar amount allocated to  
21 such building under this subsection by the  
22 housing credit agency of the State in which  
23 such building is located.

24 “(B) TIME FOR MAKING ALLOCATION.—  
25 Except in the case of an allocation which meets

1 the requirements of subparagraph (C), an allo-  
2 cation shall be taken into account under sub-  
3 subparagraph (A) only if it is made not later than  
4 the close of the calendar year in which the  
5 building is placed in service.

6 “(C) EXCEPTION WHERE BINDING COM-  
7 MITMENT.—An allocation meets the require-  
8 ments of this subparagraph if there is a binding  
9 commitment (not later than the close of the cal-  
10 endar year in which the building is placed in  
11 service) by the housing credit agency to allocate  
12 a specified housing credit dollar amount to such  
13 building beginning in a later taxable year.

14 “(2) STATE LIMITATION.—

15 “(A) IN GENERAL.—The aggregate quali-  
16 fied conversion credit dollar amount which a  
17 housing credit agency of any State may allocate  
18 is the sum of—

19 “(i) the amount which bears the same  
20 ratio to the national qualified conversion  
21 credit limitation as—

22 “(I) the population of such State,

23 bears to

24 “(II) the population of all States,

25 plus

1                   “(ii) the sum of any amounts deter-  
2                   mined under subparagraph (C).

3                   “(B) NATIONAL QUALIFIED CONVERSION  
4                   CREDIT LIMITATION.—The national qualified  
5                   conversion credit limitation is \$12,000,000,000.

6                   “(C) ADDITIONAL AMOUNTS PROVIDED  
7                   FOR CERTAIN BUILDINGS IN ECONOMICALLY  
8                   DISTRESSED AREAS.—

9                   “(i) IN GENERAL.—For purposes of  
10                  subparagraph (A)(ii), in any case in  
11                  which—

12                  “(I) the housing credit agency of  
13                  a State allocates an amount to a  
14                  building which is located in an eco-  
15                  nomically distressed area, and

16                  “(II) the Secretary subsequently  
17                  designates such amount for purposes  
18                  of this paragraph,

19                  the amount determined under this para-  
20                  graph with respect to such building shall  
21                  be the amount originally allocated by the  
22                  housing credit agency of the State under  
23                  clause (i).

24                  “(ii) LIMITATION.—The aggregate  
25                  amount which the Secretary may designate

1 under clause (i)(II) shall not exceed  
2 \$3,000,000,000.

3 “(iii) MANNER OF DESIGNATION.—  
4 Not later than 120 days after the date of  
5 the enactment of this section, the Sec-  
6 retary shall establish a program for deter-  
7 mining the designation of amounts that  
8 may be designated under this subpara-  
9 graph.

10 “(D) REALLOCATION OF CERTAIN  
11 AMOUNTS.—

12 “(i) IN GENERAL.—Notwithstanding  
13 subparagraph (A)—

14 “(I) no amount may be allocated  
15 under paragraph (1) by a housing  
16 credit agency of an undersubscribed  
17 State after December 31, 2028, and

18 “(II) the dollar amount deter-  
19 mined under subparagraph (A) with  
20 respect to any oversubscribed State  
21 after such date shall be increased by  
22 such State’s share of the reallocation  
23 amount.

24 “(ii) STATE SHARE.—For purposes of  
25 clause (i), an oversubscribed State’s share

1 of the reallocation amount is the amount  
2 which bears the same ratio to the realloca-  
3 tion amount as—

4 “(I) the population of such State,  
5 bears to

6 “(II) the population of all over-  
7 subscribed States.

8 “(iii) DEFINITIONS.—For purposes of  
9 this subparagraph—

10 “(I) UNDERSUBSCRIBED  
11 STATE.—The term ‘undersubscribed  
12 State’ means any State that is not an  
13 oversubscribed State.

14 “(II) OVERSUBSCRIBED  
15 STATE.—The term ‘oversubscribed  
16 State’ means any State the housing  
17 credit agency of which has allocated  
18 all of the qualified conversion credit  
19 dollar amount which may be allocated  
20 by it before the date described in  
21 clause (i)(I).

22 “(III) REALLOCATION  
23 AMOUNT.—The term ‘reallocation  
24 amount’ means the sum of the  
25 amounts described in subparagraph

1 (A) which have not been allocated by  
2 undersubscribed States before the  
3 date described in clause (i)(I).

4 “(3) MANNER OF ALLOCATION.—

5 “(A) PLAN FOR ALLOCATION.—

6 “(i) IN GENERAL.—Notwithstanding  
7 any other provision of this section, the  
8 qualified conversion credit dollar amount  
9 with respect to any building shall be zero  
10 unless such amount was allocated pursuant  
11 to a conversion credit allocation plan of the  
12 housing credit agency which is approved by  
13 the governmental unit (in accordance with  
14 rules similar to the rules of section  
15 147(f)(2) (other than subparagraph (B)(ii)  
16 thereof)) of which such agency is a part.

17 “(ii) CONVERSION CREDIT ALLOCA-  
18 TION PLAN.—For purposes of this sub-  
19 paragraph, the term ‘conversion credit allo-  
20 cation plan’ means a plan—

21 “(I) which sets selection criteria  
22 for allocations, taking into account—

23 “(aa) whether the credit is  
24 needed to assure the financial  
25 feasibility of the conversion,

1           “(bb) the extent to which  
2           the conversion results in the cre-  
3           ation of affordable housing,

4           “(cc) the extent to which the  
5           conversion results in the creation  
6           of housing near transportation,  
7           employment, and commercial op-  
8           portunities,

9           “(dd) the extent to which  
10          the conversion will support small  
11          businesses and economic revital-  
12          ization in the surrounding area,

13          “(ee) the degree of local gov-  
14          ernment support for the conver-  
15          sion, and

16          “(ff) the readiness of the  
17          building for a qualified conver-  
18          sion, and

19          “(II) which provides a procedure  
20          that the agency (or an agent or other  
21          private contractor of such agency) will  
22          follow in monitoring for noncompli-  
23          ance with the requirements of sub-  
24          section (d) and in notifying the Inter-

1                   nal Revenue Service of such non-  
2                   compliance.

3                   “(B) BINDING ALLOCATION AGREEMENTS;  
4                   REPORTING.—In making allocations of qualified  
5                   conversion credit dollar amounts, each housing  
6                   credit agency shall—

7                   “(i) enter into binding agreements  
8                   with taxpayers for the allocation of quali-  
9                   fied conversion credit dollar amounts,  
10                  which agreements shall specify the amount  
11                  of qualified conversion credit dollar amount  
12                  allocated to the building and the terms for  
13                  any modifications or withdrawal of such al-  
14                  location, and

15                  “(ii) report to the Secretary, at such  
16                  time and in such manner as the Secretary  
17                  may require, the amount of allocations  
18                  made with respect to any building.

19                  “(C) STATE EXTENDED USE REQUIRE-  
20                  MENTS PERMITTED PAST 30 YEARS.—For pur-  
21                  poses of this paragraph, a housing credit agen-  
22                  cy’s plan shall not fail to be treated as a con-  
23                  version credit allocation plan merely because it  
24                  includes, and nothing in this section shall be  
25                  construed to limit a binding allocation agree-

1           ment from including, affordability or rent re-  
2           striction requirements with respect to the build-  
3           ing that apply for a longer period than the 30-  
4           year period described in subsections (d) and  
5           (g)(1)(B).

6           “(4) DEFINITIONS AND OTHER RULES.—

7           “(A) HOUSING CREDIT AGENCY.—The  
8           term ‘housing credit agency’ means, with re-  
9           spect to any State, the housing credit agency  
10          authorized under section 42(h)(8) or such other  
11          agency as authorized by the State for purposes  
12          of this section.

13          “(B) ECONOMICALLY DISTRESSED AREA.—  
14          The term ‘economically distressed area’ means  
15          any area which—

16                  “(i) has been designated as a qualified  
17                  census tract under section 42(d)(5)(B)(ii)  
18                  or as a difficult development area under  
19                  section 42(d)(5)(B)(iii), or

20                  “(ii) meets the requirement of section  
21                  301(a)(3) of the Public Works and Eco-  
22                  nomic Development Act of 1965.

23          “(C) STATE.—The term ‘State’ includes a  
24          possession of the United States.

1           “(D) OTHER RULES.—Rules similar to the  
2           rules of subparagraphs (A) and (B) of section  
3           42(h)(7) shall apply for purposes of this sec-  
4           tion.

5           “(f) PROGRESS EXPENDITURES.—If the Secretary  
6           determines, on the basis of architectural plans and speci-  
7           fications that a qualified conversion is reasonably expected  
8           to exceed 2 years, rules similar to the rules of section  
9           47(d) shall apply with respect to such conversion for pur-  
10          poses of this section.

11          “(g) SPECIAL RULES FOR CERTAIN AREAS.—

12           “(1) QUALIFIED CENSUS TRACTS AND DIF-  
13           FICULT DEVELOPMENT AREAS.—In the case of a  
14           qualified affordable housing building—

15           “(A) which is located in any area which is  
16           designated as a qualified census tract under  
17           section 42(d)(5)(B)(ii) or as a difficult develop-  
18           ment area under section 42(d)(5)(B)(iii), and

19           “(B) with respect to which during 30-year  
20           period beginning on the date on which such  
21           building is placed in service by the taxpayer,  
22           not less than 20 percent of the residential units  
23           in the building are both rent-restricted and re-  
24           served for individuals whose income is 60 per-  
25           cent or less of the area median income,

1 subsection (a) shall be applied by substituting ‘30  
2 percent’ for ‘20 percent’.

3 “(2) HISTORIC PRESERVATION IN RURAL  
4 AREAS.—

5 “(A) IN GENERAL.—In the case of a quali-  
6 fied affordable housing building which is in a  
7 rural area and is part of an historic preserva-  
8 tion project, the taxpayer may elect to sub-  
9 stitute ‘35 percent’ for ‘20 percent’ under sub-  
10 section (a) with respect to such portion of the  
11 aggregate qualified conversion expenditures  
12 taken into account under such subsection as  
13 does not exceed \$2,000,000.

14 “(B) DEFINITIONS.—For purposes of this  
15 paragraph—

16 “(i) RURAL AREA.—The term ‘rural  
17 area’ shall have the meaning given such  
18 term under section 1393(a)(2).

19 “(ii) HISTORIC PRESERVATION  
20 PROJECT.—The term ‘historic preservation  
21 project’ means a qualified conversion which  
22 involves the certified rehabilitation of a  
23 certified historic structure. Whether con-  
24 version of a certified historic structure in-  
25 volves certified rehabilitation shall be de-

1                   terminated under rules similar to the rules of  
2                   section 47(c)(2)(C).

3           “(h) REGULATIONS.—The Secretary shall issue such  
4 regulations or other guidance as may be necessary or ap-  
5 propriate to carry out the purposes of this section, includ-  
6 ing regulations or other guidance—

7                   “(1) providing for the recapture of the credit  
8                   determined under subsection (a) if the qualified af-  
9                   fordable housing building ceases to be a qualified af-  
10                  fordable housing building during the 30-year period  
11                  beginning on the date that such building is placed  
12                  in service by the taxpayer,

13                  “(2) detailing any certifications required from  
14                  the taxpayer or any housing credit agency of a  
15                  State,

16                  “(3) with respect to the application of sub-  
17                  section (b)(4),

18                  “(4) with respect to information reporting on  
19                  allocations of qualified conversion credit dollar  
20                  amounts,

21                  “(5) providing rules for making a determination  
22                  as to whether an area is described in subsection  
23                  (e)(4)(B), and

24                  “(6) which encourages housing credit agencies  
25                  to allocate, to the extent practicable, qualified con-

1 version credit dollar amounts to non-metropolitan  
2 counties within a State in proportion to the non-  
3 metropolitan population of the State, but only to the  
4 extent it is demonstrated within such non-metropoli-  
5 tan counties that there are sufficient qualified con-  
6 version expenditures to warrant such allocations.”.

7 (b) TRANSFERABILITY OF CREDIT.—Section  
8 6418(f)(1)(A) of such Code is amended by adding at the  
9 end the following new clause:

10 “(xii) The affordable housing conver-  
11 sion credit determined under section  
12 48F.”.

13 (c) CONFORMING AMENDMENTS.—

14 (1) Section 46 of such Code is amended in  
15 paragraph (5) by striking “and” at the end, in para-  
16 graph (6) by striking the period at the end and in-  
17 serting “, and”, and by adding at the end the fol-  
18 lowing new paragraph:

19 “(7) the affordable housing conversion credit.”.

20 (2) Section 49(a)(1)(C) of such Code is amend-  
21 ed by striking “and” at the end of clause (v), in  
22 clause (vi) by striking the period at the end and in-  
23 serting “, and”, and by adding at the end the follow  
24 new clause:

1                   “(vii) the basis of any property which  
2                   is being converted as part of a qualified  
3                   conversion under section 48F.”.

4                   (3) Section 50(a)(2)(E) of such Code is amend-  
5                   ed by striking “or 48E(e)” and inserting “48E(e),  
6                   or 48F(f)”.

7                   (4) The table of sections for subpart E of part  
8                   IV of subchapter A of chapter 1 of subtitle A of  
9                   such Code is amended by adding at the end the fol-  
10                  lowing new item:

“Sec. 48F. Affordable housing conversion credit.”.

11                  (d) **EFFECTIVE DATE.**—The amendments made by  
12 this section shall apply to qualified affordable housing  
13 buildings (as defined in section 48F of the Internal Rev-  
14 enue Code of 1986, as added by this section) placed in  
15 service after the date of the enactment of this Act.

○

**From:** [Andrews, Michelle \(BOS\)](#)  
**To:** [BOS Legislation, \(BOS\)](#); [Somera, Alisa \(BOS\)](#)  
**Cc:** [Low, Jen \(BOS\)](#); [Bell, Tita \(BOS\)](#)  
**Subject:** D3 Sauter – Resolution – H.R. 2410  
**Date:** Tuesday, April 7, 2026 5:46:16 PM  
**Attachments:** [D3 Sauter – Resolution – H.R. 2410 – Introduction Form.pdf](#)  
[D3 Sauter – Resolution – H.R. 2410.docx](#)  
[BILLS-119hr2410ih.pdf](#)

---

Dear Clerks,

Supervisor Sauter is introducing this resolution today: Supporting H.R. 2410 – Revitalizing Downtowns and Main Streets Act.

I have attached the introduction form and the resolution text, in addition to the bill text. I'm confirming this item is non-controversial in nature and should be treated as a FAWCR, and no positions on this bill have been taken by the National League of Cities, League of California Cities, or California State Association of Counties.

Staff from Supervisor Melgar's office is included to confirm co-sponsorship.

Please let me know if you need anything else from our office.

Thank you,  
Michelle

**Michelle Andrews**

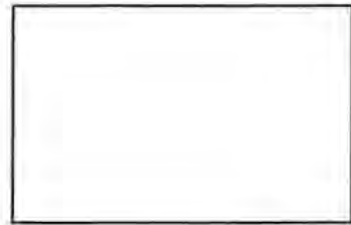
Legislative Aide

Office of Supervisor Danny Sauter – District 3

Sign up for Danny's newsletter [here!](#)

**Introduction Form**

*(by a Member of the Board of Supervisors or the Mayor)*



I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee (Ordinance, Resolution, Motion or Charter Amendment)
- 2. Request for next printed agenda (For Adoption Without Committee Reference)  
*(Routine, non-controversial and/or commendatory matters only)*
- 3. Request for Hearing on a subject matter at Committee
- 4. Request for Letter beginning with "Supervisor \_\_\_\_\_ inquires..."
- 5. City Attorney Request
- 6. Call File No. \_\_\_\_\_ from Committee.
- 7. Budget and Legislative Analyst Request (attached written Motion)
- 8. Substitute Legislation File No. \_\_\_\_\_
- 9. Reactivate File No. \_\_\_\_\_
- 10. Topic submitted for Mayoral Appearance before the Board on \_\_\_\_\_

The proposed legislation should be forwarded to the following (please check all appropriate boxes):

- Small Business Commission     Youth Commission     Ethics Commission
- Planning Commission     Building Inspection Commission     Human Resources Department

General Plan Referral sent to the Planning Department (proposed legislation subject to Charter 4.105 & Admin 2A.53):

- Yes                       No

*(Note: For Imperative Agenda items (a Resolution not on the printed agenda), use the Imperative Agenda Form.)*

Sponsor(s):

Sauter, Melgar

Subject:

Supporting H.R. 2410 – Revitalizing Downtowns and Main Streets Act

Long Title or text listed:

Resolution supporting House Resolution No. 2410, the Revitalizing Downtowns and Main Streets Act, authored by U.S. Representatives Mike Casey and Jimmy Gomez, which will provide a federal tax credit to facilitate the conversion of office and other commercial buildings into housing.

Signature of Sponsoring Supervisor: